GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Services – Commercial Tax Department – Sri A.A.P.Nageswar, formerly Commercial Tax Officer-II, Proddutur, Kadapa (now retired) - not verified the monthly returns filed by certain dealers of oil mills - Departmental action initiated under Rule 9 of Andhra Pradesh Revised Pension Rules 1980 - Article of charges framed – Written Statement of Defence – Considered - Further action dropped – Orders – Issued.

REVENUE (VIGILANCE-II) DEPARTMENT

G.O.Rt.No.19 **Dated :07-01-2016**

Read the following:

1. From Commissioner of Commercial Tax, Andhra Pradesh, Hyderabad Lr.No.V1(D3)/1313 /1997, dated: 17-11-2006.
2. Charge Memo No.D3/1313/1997, dated: 11.10.2000 issued by the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad
3. Written Statement of Defence, dated:16-03-2001 of Sri A.A.P.Nageswar, Commercial Tax Officer, Proddutur (now Retired) received through Commissioner of Commercial Tax, Andhra Pradesh, Hyderabad, vide No.V1/165/2014, dated:17-07-2015
4. Proceedings of the CCT, Rc.No.D3/1313/97-1, dated:27.7.2001.
5. Rc.No.E1/570/2000-1, Dt.30.12.2002 of the Assistant Commissioner, (Commercial Tax) Intelligence, O/o Deputy Commissioner, Commercial Tax, Nalgonda.

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O R D E R :

Whereas the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, vide reference 1st read above has stated that Sri A.A.P.Nageswar while working as Commercial Tax Officer-II, Proddatur, Kadapa has not verified the monthly returns filed by certain dealers of oil mills, even for returned goods in support of their claim and simply accepted and allowed large scale exemptions without cross verifying the transactions and failed to examine related business turnovers even though consigner and consignee camouflaged them either as interstate transactions or as returned goods turn over thereby evading the taxes due.

2. And whereas, the Commissioner of Commercial Taxes, Andhra Pradesh,Hyderabad, vide reference 2nd read above have framed the following Charge under Andhra Pradesh Civil Services (Classification, Control & Appeal) Rules, 1991.

> Charge : Charged Officer while working as Commercial Tax Officer-II, Proddatur, Kadapa has not verified the monthly returns filed by the dealers (nine dealers) even for returned goods in support of their claim and simply accepted their returns, thereby exhibited gross negligence of discharge of duties.

3. And whereas, Sri A.A.P.Nageswar, Commercial Tax Officer, (now Retired) vide reference 3rd read above has submitted the Written Statement of Defence denying the charges and requested to drop the charges.

4. After examination of the Written Statement of Defence, a regular enquiry was ordered against the charged officer by the Commissioner of Commercial Tax, vide proceedings 4th read above and the Inquiring Authority submitted the enquiry report vide letter 5th read above.

Contd., 2

5. The Inquiring Authority, in his findings has stated that with regard to allowing of exemptions on purchase of ground nut seed, observed that charged officer has perused the assessment records and found that purchase details and affidavits to the effect that the purchasers have suffered tax were produced by dealers and on the basis of evidences, the Charged Officer has allowed the exemptions. In the test verification made in case of M/s Sai Baba Oil Mills, Proddatur, for 1994-95, the assessing authority allowed claim for exemption on a turnover of Rs.12,08,333/- towards purchase of tax suffered on Ground Nut Seed on the strength of affidavits issued by seller dealer, M/s.Sree Krshna Oil Company, Proddatur who were assesses on the rolls of Commercial Tax Officer-I, Proddatur for 1994-95. Further, noticed from A-2 returns for months of 4/94 to 6/94 that the said dealer purchased Ground Nut Seed to an extent of Rs.21.28 lakhs and paid tax and out of this they have sold to an extent of Rs.12,08,333/- (given affidavits) to M/s.Sai Baba Oil Mills. Hence, held that no irregularity is noticed in this case.

6. With regard to charge that Charged Officer has not cross verified the transactions, the Inquiring Authority observed that on perusal of office records, statements dated: 03-09-2002 and explanation dated: 16-3-2001 of Charged Officer, it is revealed that the assessments for 1993-94 & 1994-95 were completed in June-July, 1996 and assessment files were taken away by Commercial Tax Officer (Int.), Chittoor and he has submitted a note on these assessment files to Deputy Commissioner (Commercial Tax), Chittoor on 04-09-96.The Inquiring Authority has finally found that Charged Officer has not done any irregularity in completing the assessment in respect of the dealers in question, except the lapse that the Charged Officer could not ask the Deputy Commissioner (Commercial Tax), Chittoor to return the assessment files taken away by the Commercial Tax Officer (Int.) without any acknowledgment. Hence found no irregularity against Charged Officer except the above lapse.

7. Government have examined the matter carefully keeping in view the enquiry report submitted by the Inquiring Authority, and decided to drop further action against the Charged Officer. Accordingly, hereby order to drop further action against Sri A.A.P.Nageswar, Commercial Tax Officer, (now Retired) in the disciplinary proceedings initiated against him for the above irregularity, as charges against officer are not held proved by the Inquiring Authority.

8. The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad shall take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

AJEYA KALLAM
SPECIAL CHIEF SECRERTARY TO GOVERNMENT

To
Sri A.A.P.Nageswar, formerly Commercial Tax Officer, (retired)
through the Commissioner, Commercial Taxes Department, Andhra Pradesh, Hyderabad.
The Commissioner, Commercial Taxes Department, Andhra Pradesh, Hyderabad.
Copy to:
The Accountant General, Andhra Pradesh, Hyderabad.
The Director of Treasuries & Accounts, Andhra Pradesh, Hyderabad.
The Deputy Commissioner, Kadapa (YSR) District & Chittoor, Chittoor District.
The Revenue (Commercial Tax-I) Department.
SF/SC.

// FORWARDED :: BY ORDER//

SECTION OFFICER